

event the monies in that account are insufficient, the Assistant Commissioner is authorized to withdraw funds from the Williams, Morgan & Amerson, P.C. Deposit Account No. 50-0786/2000.064200.

Reconsideration of the application is respectfully requested.

**AMENDMENT**

Please make the following amendments:

**IN THE CLAIMS:**

Please cancel claims 3 and 32. Please amend claims 1 and 27 as follows:

1. (Twice Amended) A transistor, comprising:
  - a substrate;
  - an active region defined in said substrate;
  - a gate insulation layer formed above said active region; and
  - a gate electrode formed above said gate insulation layer, said gate electrode having a middle portion located over the active region, said middle portion having an extension of an upper part along the gate length direction that decreases from bottom to top of the upper part, and said middle portion also having a gate length and a gate height, wherein a cross-sectional area of said gate electrode in a plane defined by said gate length and said gate height of the middle portion exceeds a value obtained by multiplying the gate length by the gate height.